

final; and the collector's deed, without further proceedings, shall be conclusive against delinquents, and all claiming under, by and through them, and against encumbrances; provided, said deed and plat are filed for record within six months; and in case such delinquent's land is indivisible, the surveyor and appraisers shall report the fact, with the appraised value of the same at cash value, and the court shall order sale of the same in the same manner, and the collector's deed shall have same effect; provided, the real estate shall sell at such sale for one-half of its appraised value; and the surplus in either case shall be paid over to the person entitled thereto; and in cases of life estates or life tenure in real estate, where there is no personalty out of which taxes thereon can be made, the collector shall report the facts to the court, who shall order the said life estate to be sold; the funds arising from such sale to be disposed of as in cases of other sales.

1886, ch 243.

**110.** The bond of any collector failing to comply with the preceding sections, shall be put in suit by the county commissioners at the September term of the circuit court for said county, unless said collector shall show a good and sufficient reason for a postponement of such action, but such postponement shall not be for a longer period than one term of said court.

1884, ch. 143

**111.** All documents, books and papers belonging to the office of any collector are the property of said county, and shall be subject at all times to the examination of the county commissioners.

1886, ch. 60.

**112.** The clerk and county treasurer, in each and every year, at the time of the publication of the county levy, shall publish in some newspaper printed in Wicomico county, a clear and succinct statement of the county finances, showing how much has been received by said treasurer, and how much paid out, and the balance in hand; also, how much has been collected by each collector, and how much is due from each of said collectors; the said statement to be published three times.